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Review of the efficiency of the administrative and financial functioning of the United Nations

Joint Inspection Unit

Enhanced oversight in the United Nations system

Note by the Secretary-General

Addendum

The Secretary-General has the honour to transmit to the General Assembly the comments of the Administrative Committee on Coordination on the report of the Joint Inspection Unit entitled "More coherence for enhanced oversight in the United Nations system" (A/53/171).

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Annex

Comments of the Administrative Committee on Coordination

I. General

1. The report addresses a wide range of oversight activities and provides a comparative assessment of oversight mechanisms in use within the United Nations system. The reference value of the information contained in the annex to the report is particularly helpful. The oversight function, both external and internal, is an important and indispensable element for improving the quality of programmes and effectiveness of management. Members of the Administrative Committee on Coordination (ACC) in general share the thrust of the report and note that many of its relevant suggestions and recommendations have either already been implemented or feature in their plans for the future. While the internal oversight mechanisms are generally organization-specific, external oversight has a system-wide element. However, relatively little has been said in the report about the possibility for improved coordination of the external oversight mechanism.

II. Comments on recommendations

Recommendation 1. Agreed plans for conducting internal oversight

2. For the United Nations, the recommendation mirrors the recommendations that the Secretary-General made in his report on enhancing the internal oversight mechanisms in operational funds and programmes (A/51/801, paras. 44–51). While in general agreement with the recommendation, some ACC members recall that the report itself states that, in view of the distinct character of each of the organizations of the system, it would be counterproductive to call for the same internal oversight model for all organizations. One member organization is of the opinion that the specific mechanisms and internal control model in place in the United Nations are not necessarily appropriate for other organizations. While agreeing that there should be full transparency about the issue, organizations emphasize that responsibility for internal oversight is primarily that of the executive heads of organizations and express concern about excessive micromanagement by Member States.

Recommendation 2. Reporting on internal oversight activities

3. Member organizations are in general agreement with the need to report to legislative organs on oversight matters and most organizations have already established procedures for doing so, taking into account the specific nature of each organization's activities and the expressed requirements of Member States. Some ACC members are concerned that moves towards a more common, system-wide format for reporting could increase the costs and/or complexity of existing reporting arrangements at a time of staff shortages and budgetary constraint.

Recommendation 3. Highlighting good practices

4. Most member organizations support the proposal to highlight good practices in oversight reports. Learning from success stories should be a good complement to taking lessons from failures, especially at the time when organizations are searching for more efficient and effective ways to execute activities and provide programme support. For the United Nations, the Secretary-General recalls that emphasizing and disseminating good practices is an important component of the ongoing lessons-learned analysis in the areas of peacekeeping and humanitarian affairs and notes that there has recently been a major effort to produce a series of efficiency studies featuring good practices. Oversight bodies may wish to revisit such studies with a view to formulating specific recommendations facilitating management improvements. Some ACC member organizations are of the opinion that the most effective and appropriate way of disseminating good practices in oversight, as in other areas of system-wide concern, is by the continued use of the ACC sub-machinery.

Recommendation 4. Joint Inspection Unit analyses of consolidated annual summary reports on internal oversight practices

5. While member organizations are committed to supporting efforts to enhance system-wide efficiency of oversight, there is no general agreement that the proposed Joint Inspection Unit analyses of consolidated annual summary reports, involving the introduction of an additional layer of reporting, would be the most cost-effective way of doing so. Some organizations are concerned that there are issues of confidentiality and organization-specific issues that may make a system-wide approach inappropriate.

Recommendation 5. Fostering a stronger professional oversight community

Recommendation 6. More dialogue among oversight partners

6. These recommendations are generally supported, subject to reservations about the need to maintain confidentiality of certain data and concerns as to the cost-effectiveness of some of the initiatives suggested in paragraph 103 of the report. It is noted that the existing arrangements for meetings of the Inter-Agency Working Group on Evaluation and meetings of representatives of internal audit services already contribute to this process.

III. Specific comments

Oversight and micromanagement (paragraph 73)

7. ACC is of the view that continuous pressure for provision of information through internal oversight reports gives impetus to increased micro-management. There is a risk of reducing the effectiveness of internal oversight if legislative bodies request specific internal oversight reviews to be conducted and reported on too frequently. Such requests should be made judiciously.

Development of shared databases (paragraph 103)

8. It should be noted that confidentiality requirements often do not allow for creating comprehensive shared databases on findings and conclusions owing to the fact that oversight colleagues in other organizations and agencies are third party in terms of confidentiality requirements. Experience shows that this kind of activity, if done properly and systematically, requires considerable time and effort from oversight units which are already faced with increased demands and constrained resources.